

REVENUE DEPARTMENT[701]

Adopted and Filed

Pursuant to the authority of Iowa Code sections 421.14 and 422.68, the Department of Revenue hereby adopts amendments to Chapter 6, “Organization, Public Inspection,” Chapter 7, “Practice and Procedure before the Department of Revenue,” and Chapter 8, “Forms and Communications,” Iowa Administrative Code.

Notice of Intended Action was published in IAB Vol. XXXIV, No. 7, p. 483, on October 5, 2011, as **ARC 9797B**.

Items 1 through 4 amend rules 701—6.1(17A), 701—6.2(17A), 701—6.4(17A), and 701—6.5(17A) to reference the new Policy and Communications Division of the Department. In Item 1, several paragraphs from subrule 6.1(3) that describe the organization of the Department are incorporated into subrule 6.1(2). The only substantive changes to the material are in the lists of responsibilities of the Director’s Office and the Compliance Division, the addition of the Policy and Communications Division, and the addition of paragraph letters and numbers to clarify organization.

Item 5 amends subrule 7.50(7) to provide that an order issued in a contested case proceeding by a presiding officer can also be sent by regular mail or by any other method as the parties may agree.

Item 6 amends rule 701—8.2(17A) to update mailing addresses for corresponding with the Department due to reorganization.

Item 7 amends rule 701—8.3(17A) to remove a reference to a Department publication that no longer exists, update a reference based on Department reorganization, and make other changes regarding the current practice involving the substitution of official forms.

Item 8 amends subrule 8.4(1) to allow substitute forms for sales tax, use tax, local option sales and services tax and hotel/motel tax in limited situations and to make other changes regarding the description of forms provided by the Director of Revenue.

There have been no substantive changes to the amendments published under Notice of Intended Action. The implementation sentence of rule 701—6.2(17A) was amended to remove an outdated reference. Minor changes were made in the introductory paragraph of rule 701—6.4(17A) and in the unnumbered paragraph of rule 701—6.5(17A) to standardize the appearance of the Department’s address throughout the rules.

After analysis and review of this rule making, no impact on jobs has been found.

These amendments are intended to implement Iowa Code chapter 17A.

These amendments will become effective January 4, 2012, after filing with the Administrative Rules Coordinator and publication in the Iowa Administrative Bulletin.

EDITOR’S NOTE: Pursuant to recommendation of the Administrative Rules Review Committee published in the Iowa Administrative Bulletin, September 10, 1986, the text of these amendments [6.1, 6.2, 6.4, 6.5, 7.50(7), 8.2 to 8.4] is being omitted. With the exception of the changes noted above, these amendments are identical to those published under Notice as **ARC 9797B**, IAB 10/5/11.

[Filed 11/9/11, effective 1/4/12]

[Published 11/30/11]

[For replacement pages for IAC, see IAC Supplement 11/30/11.]